

SENATE BILL 996
By Haynes

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 2, relative to the rate of taxation on
the retail sale of food and food ingredients.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-228, as amended by Public Chapter 357 of the Public Acts of 2003, as amended by Chapter 959 of the Public Acts of 2004, is amended by deleting subsection (a) in its entirety and by substituting instead the following language:

(a) Notwithstanding any provision of this part to the contrary, except as otherwise provided in subsection (c), the retail sale of food and food ingredients for human consumption shall be taxed at the rate of three percent (3%) of the sales price.

SECTION 2. This act shall take effect July 1, 2006, the public welfare requiring it.